

DIRECTIVE

WORKFORCE INVESTMENT ACT

Number: WIAD02-1

Date: July 2, 2002
69:136:lh:5046

TO: WORKFORCE DEVELOPMENT COMMUNITY

SUBJECT: QUARTERLY FINANCIAL REPORTING REQUIREMENTS (*INACTIVE*)

EXECUTIVE SUMMARY:

Purpose:

This directive provides policy and procedure guidance for Workforce Investment Act (WIA) financial reporting. This directive is relative only to financial data and does not change current participant reporting requirements.

Scope:

This directive applies to Local Workforce Investment Areas (LWIA) and subgrantees in receipt of WIA grant funds. These LWIAs and subgrantees are required to comply with federal and State expenditure reporting requirements.

Effective Date:

The directive is effective immediately.

REFERENCES:

- Office of Management and Budget (OMB) Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments
- OMB Circular A-122: Cost Principal for Non-Profit Organizations
- Title 29 CFR Part 95: Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.
- Title 29 CFR Part 97: Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Government.
- WIA Directive WIAD00-1, Subject: Allowable Costs (August 24, 2000)

STATE-IMPOSED REQUIREMENTS:

This directive contains some State-imposed requirements. These requirements are indicated in ***bold, italic*** type.

FILING INSTRUCTIONS:

This directive finalizes Draft Directive WIADD-34, issued for comment on May 6, 2002. Retain this directive until further notice.

BACKGROUND:

Title 20 CFR Section 667.300(a) requires that “all states and other direct grant recipients must report financial, participant, and performance data pursuant to instructions issued by DOL.” Required reports must be submitted to Department of Labor (DOL) no more frequently than quarterly within the time frame specified in the reporting instructions. Currently, those instructions require that State reports must be submitted to DOL “no later than 45 days after the end of each quarter.”

POLICY AND PROCEDURES:

Definition of Terms:

Accrual Basis of Accounting—The accounting basis wherein revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that grantee and subgrantees must use in order to conform to generally accepted accounting principles as required by WIA.

Accrued Expenditures—Charges incurred by the grantee or subgrantee during a given period requiring the provision of funds for 1) goods and other tangible property received, 2) services performed by employees, contractors, subgrantees, subcontractors, and other payees, and 3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

CFDA number—The number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA). The WIA funds are cataloged under the Employment and Training Assistance – WIA Grants, number 17.258 (Adult program), 17.259 (Youth program), and 17.260 (Dislocated Worker program). Additionally, until further notified, entities are to use CFDA number (17.260) to report any National Emergency Grant funding.

Closeout Report (Line Item)— The final financial report for a line item closeout (grant code). The forms required for a closeout report (line item) are the Closeout Status of Cash form and a copy of the EXPD screen for the appropriate grant code. For information on the closeout process, refer to the WIA Grant Closeout Handbook.

Closeout Report (Subgrant)—The final financial report for a subgrant. The forms required for a closeout report (subgrant) are: Summary of WIA Expenditures, Closeout Status of Cash Report, Subrecipient Release Form, Subrecipient’s Assignment of Refunds, Rebates and Credits Form and the Contract Closeout Tax Certification. For information on the closeout process, refer to the WIA Grant Closeout Handbook.

Grant Code—The three-digit code that identifies a particular allocation. The Workforce Investment Division (WID) accounts for each allocation by grant code. Therefore, several grant codes could exist within a master subgrant.

Line Item—The way a LWIA/subgrantee will receive funds allocated from different sources. Each line item is identified by its own three-digit grant code, description and funding amount in the subgrant. This will allow each line item to be tracked separately. Each line item is independent from other funding and can have different operational dates. Therefore, a line item must be closed out once the term has expired. A line item may also be closed if the funds have been fully expended.

Net Income Method—The accounting approach, that has the costs incidental to the generation of program income netted against or deducted from the gross program income to determine the amount of net program income. The expenditures and revenues associated with performing the activity that generates program income are tracked separately in the accounting records. At the end of the project, revenues and expenses are netted to determine the amount of net program income. Net program income is then recorded in the WIA program income account by appropriate title and funding period. At this time, the net income method used in the accounting for revenue and costs associated with generating program income must be used for the WIA program.

Obligations—An obligation means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or future period.

Program Income—The gross income received by the local area or subgrantee directly generated by a grant support activity, or earned only as a result of the grant agreement during the grant period. At this time, the net income method used in accounting for revenue and costs associated with generating program income must be used for the WIA program.

Subgrant—The vehicle that conveys WIA funds to each LWIA/subgrantee. The subgrant may contain one or more grant codes, and is term-specific. Only LWIAs have master subgrants. Other entities receive WIA funds via stand-alone contracts.

Summary of WIA Expenditures Report—A state-designed report that provides data elements for LWIA/subgrantees to submit expenditures and other reportable items on an accrual basis. This report captures the financial data that corresponds with the Quarterly Financial Status Report required by DOL.

Unliquidated Obligations—Unliquidated obligations are the dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations incurred by the subgrantee for which an outlay has not been recorded.

Policy:

All WIA grant recipients are required to use the accrual basis of accounting and submit Summary of WIA Expenditures reports to the WID on a quarterly basis. Grant recipients are responsible for ensuring all reports required by the State are submitted on time and that the data reported is complete. The time limit for the expenditure of these funds is specified in each officially signed grant agreement, including grant award modifications. In addition, LWIAs/subgrantees must adhere to the following reporting policies:

- ***A separate Summary of WIA Expenditures report must be submitted for each line item that contains formula funds. These funds have a two-year life cycle and must be closed out at the end of the term. Formula funds that fall into this category will have grant codes: 201, 202, 222, 276, 301, 340, 501,, 502 and 516. Instructions are included as an attachment link, which is shown at the end of this directive.***

Due Dates for Quarterly Reports	
1st Quarter	October 20
2nd Quarter	January 20
3rd Quarter	April 20
4th Quarter	July 20

Effective with the June 30, 2002 reports, subgrantees with access to the Job Training Automation (JTA) system must submit financial reports to the State by July 20, 2002. This financial data will be the statewide data submitted to DOL as fourth quarter data on August 14, 2002. No revisions to June 30, 2002, financial data will be accepted after July 20, 2002, unless a closeout report is applicable. Financial data formerly submitted in revised fourth quarter reports may be included as part of the next quarter's expenditures in the report for the period ending September 30, 2002, which is due to the State on October 20, 2002. Further information regarding closeout procedures will be contained in the WIA Closeout Directive that will soon be released.

Electronic financial reports must be followed up by hard copy financial reports by July 27, 2002. Those entities without electronic reporting capability must submit hard copies of financial reports to the State by July 20, 2002.

The financial data submitted on July 20, 2002, would be the data submitted by the State to DOL as fourth quarter data. Therefore, it would also be the data that the State uses to make its determination as to whether a local area has met its 80 percent obligation rate for each funding stream. This data will also determine a local area's eligibility to receive any reallocation of funds recaptured by this process.

A LWIA or Subgrantee may find any of the following situations has occurred during a reporting cycle. The guidance must be followed as shown.

1. ***If no financial activity has occurred since the program started then a "zero" report must be filed. A "zero" report means the expenditure report will***

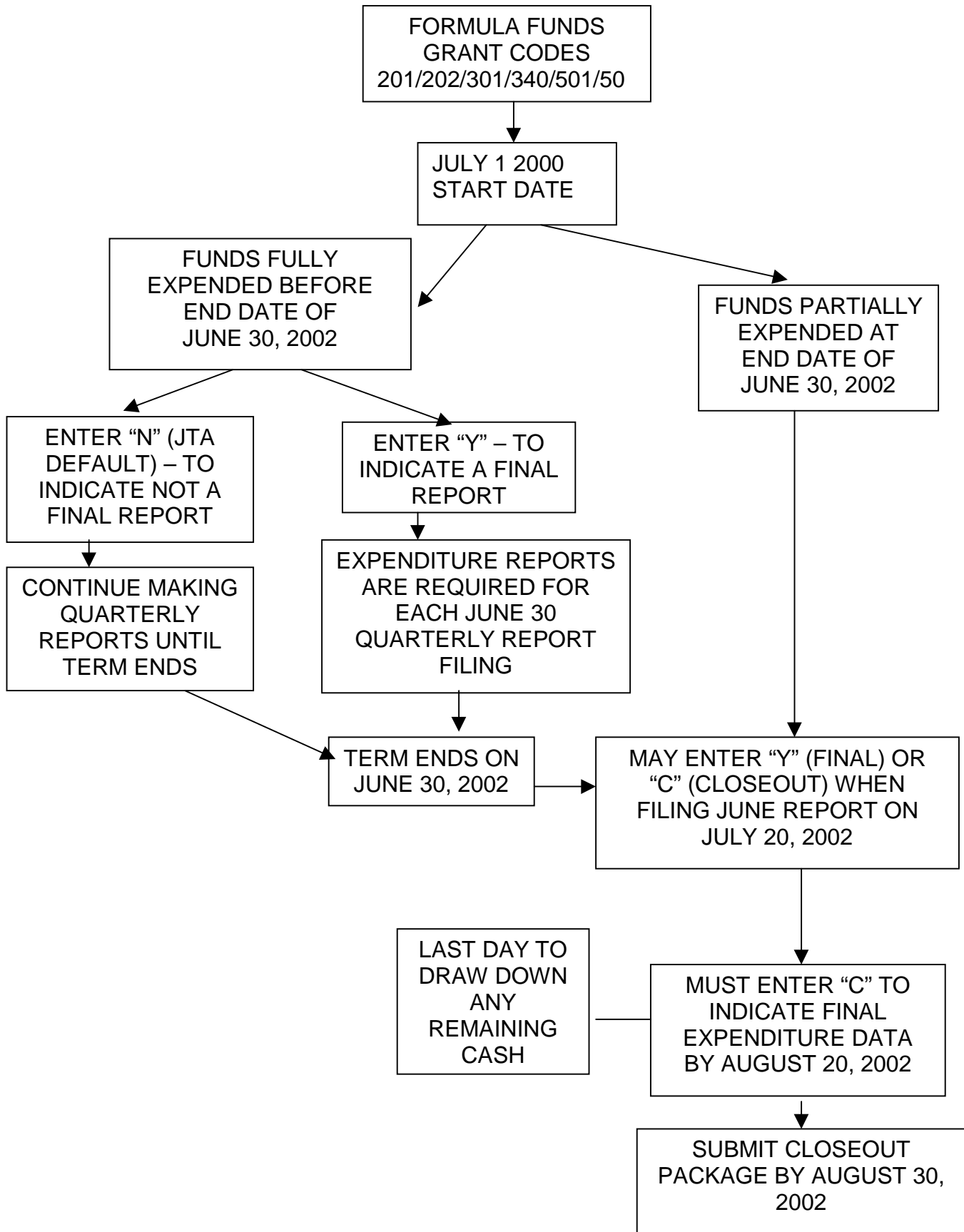
contain all zeroes. Those entities that are linked to the JTA system will use the data entry screen. Entities not linked to JTA must manually complete the Summary of WIA Expenditures form attached to this directive or download a copy from the Department's Web site. A "zero" report is filed until financial activity occurs. Once financial activity does occur, then use the instructions provided in this directive.

- 2. If financial activity has occurred within the quarter then a quarterly expenditure report must be filed. The quarterly report will reflect cumulative expenditures from the program start date. Those entities that are linked to the JTA system will use the data entry screen. Entities not linked to JTA must manually complete the Summary of WIA Expenditures form attached to this directive or download a copy from the Department's Web site. Financial data should be collected and reported following the instructions provided in this directive.**
 - 3. If financial activity has occurred in prior quarters but not in the current quarter a report is still required. Report the prior quarter cumulative information when completing the current quarterly expenditure report. Those entities that are linked to the JTA system will use the data entry screen. Entities not linked to JTA must manually complete the Summary of WIA Expenditures form attached to this directive or download a copy from the Department's Web site. Continue using this cumulative data until new financial activity occurs.**
- When the reporting deadline falls on a weekend or holiday, the reports are due the last working day prior to the reporting deadline.**
 - When a line item within a subgrant is fully expended, but the term has not ended, the filing of a "final" report may be considered. The purpose of filing this final report is to lessen the burden of quarterly reporting. When funds are fully expended and the letter "N" (not a final report) is used, then quarterly reports are continuously required. The alternative is to file a final report by putting the letter "Y" in Section I, line 6 of the Summary of WIA Expenditures Report. If linked to the JTA system, entering the "Y" for a final report would be accomplished by entering the "Y" on the EXPD option screen. If not linked to the JTA system, then file a hard copy report with the "Y" as directed above. However, the letter "Y" may only be used if all funds have been fully expended.**
 - Once the letter "Y" is entered to indicate a final report (funds fully expended and term has not expired), the only report needed is for the June quarter report ending each fiscal year. The June quarter report period will require signed hard copies of the expenditure report. When the subgrant term ends between reporting quarters, then use the preceding quarter for reporting. A closeout package must then be submitted. For additional information relative to the filing of closeout reports, refer to the WIA Grant Closeout Handbook.**

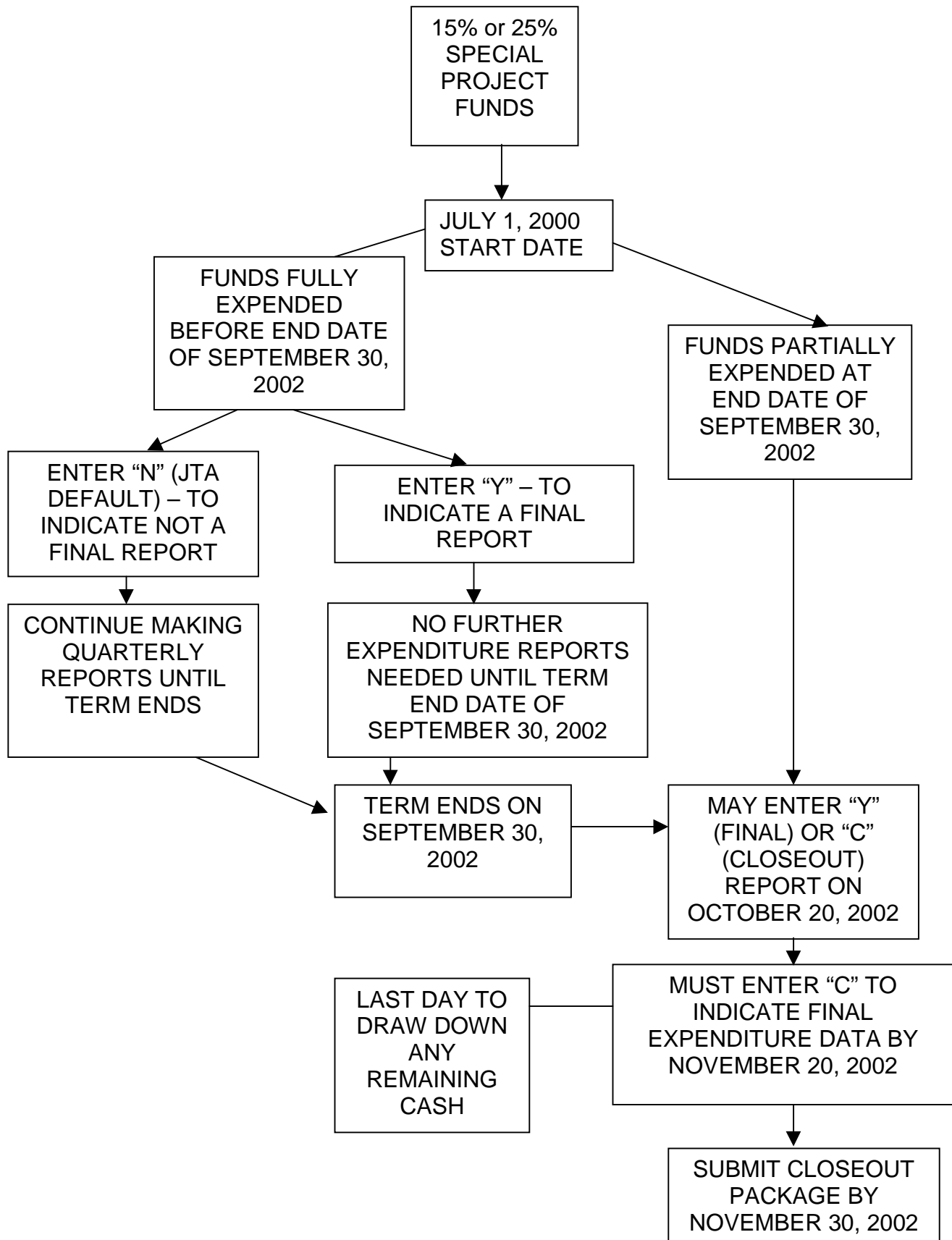
The following examples will show the timelines for funding and how the JTA system will be updated to reflect the current status.

In this example, formula funds are provided to a local area with a beginning date of July 1, 2000 and a term end date of June 30, 2002.

FORMULA FUNDING



15%, 25% RAPID RESPONSE OR GOVERNOR'S SPECIAL PROJECTS



In both examples the letter "C" is entered 20 days after the end date of the funding. A line item closeout requires a Closeout Status of Cash and JTA PXPDP expenditure report (signed hard copy) for the appropriate grant code be submitted. Otherwise, a complete closeout package must be submitted within the timeframes identified in the directive.

Subgrantees with on-line access to the JTA system are to submit the quarterly Summary of WIA Expenditures report electronically.

If on-line access to JTA has not been established, please fax a completed and signed Summary of WIA Expenditures report to Erma Mason, Financial Management Unit, at (916) 653-7246 or mail to:

Attention: Erma Mason
Workforce Investment Division, MIC 69
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

ACTION:

Bring this directive to the attention of all personnel involved in the expenditure reporting and fiscal accounting process.

INQUIRIES:

Please direct inquiries about this directive to your Program Development and Management Division (PDMD) Program Manager at (916) 654-7799 or your WID Regional Advisor at (916) 653-6347. Please direct all questions relative to financial reporting to Erma Mason, Financial Management Unit, at (916) 653-1465 or Melissa Ochoa at (916) 653-1263.

/S/BILL BURKE
Chief
Workforce Investment Division

Attachment

EXPD**Summary of WIA Expenditures**

Subgrantee Code: Grant Code: Term:	Subgrantee Name: Title I/Project Name Report Period:
I. SUBGRANT INFORMATION	
1. Year of Appropriation	_____
2. Rev No.	_____
3. Subgrant / Contract Number	_____
4. Subgrant Term: From:	_____
To:	_____
5. Total Allotment	\$ _____
6. Final Report (Y/N/C)	_____
II. TOTAL EXPENDITURES (ADMIN + PROGRAM)	\$ _____
III. ADMINISTRATIVE EXPENDITURES	
1. Total Administrative Expenditures	\$ _____
IV. OTHER REPORTABLE ITEMS (ADMIN)	
1. Non-Fed Supp (Stand-In)	\$ _____
2. Unliquidated Obligations	\$ _____
3. Program Income Earned	\$ _____
4. Program Income Expended	\$ _____
V. CUMULATIVE EXPENDITURES (PROGRAM)	
1. Core Self Services	\$ _____
2. Core Registration Services	\$ _____
3. Intensive Services	\$ _____
4. Training Services	\$ _____
5. Other / Rapid Response/ NEG	\$ _____
6. TOTAL PROGRAM EXPENDITURES	\$ _____
VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-In)	\$ _____
2. Unliquidated Obligations	\$ _____
3. Program Income Earned	\$ _____
4. Program Income Expended	\$ _____
5. Incentive Funds Expended	\$ _____
VII. COMMENTS	
VIII. CERTIFICATION	
1. Name	2. Title 3. Phone Number
4. Contact Name	5. Contact Title 6. Contact Phone 7. Date Submitted

[Form in MS Word](#)

Line Item Instruction

For Job Training Automation On-Line Expenditure Reporting

SUMMARY OF EXPENDITURES INSTRUCTIONS: FOR ADULT, DISLOCATED WORKER, VETERANS SUPPLEMENTAL, VWIP, VETERANS BRIDGE FUND, NEG (formerly NRA), RAPID RESPONSE, OTHERS INCLUDING ANY JTPA FUNDS TRANSITIONED TO WORKFORCE INVESTMENT ACT.

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE **EXPD** "OPTION" SCREEN (THOSE WITHOUT JTA LINKAGE WOULD COMPLETE THE FORM BASED UPON THE LINE-ITEM INSTRUCTIONS).

ON THE **EXPD** "OPTION" SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to each funding source.
3. YOA	Enter the Year of Appropriation assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Final Report Y/N/C	Enter an "N" for no, a "Y" for yes and a "C" for the closeout. If you enter an "N" after previously entering a "Y", the previous entry will become an "X". If you previously entered a "C" and are changing to a "Y" or "N" or trying to revise the "C", the previous entry will then become a "Z".
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION

1. Year of Appropriation 2. Rev. No. 3. Subgrant / Contract No 4. Subgrant / Terms	If the user has access to the JTA system these categories auto-fill based upon the first four entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has access to the JTA system this category auto-fills based upon the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Final Report Y/N/C	If the user has access to the JTA system this category auto-fills based upon the entry to the EXPD screen. If no entries are made, the JTA defaults to "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based upon the entries to Section III and V.

SECTION III. ADMINISTRATIVE EXPENDITURES

Total Administrative Expenditures	Enter the amount of <u>cumulative</u> administrative expenditures for the grant code.
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SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)

1. Non-Fed Supp (Stand-In)	<p>Enter the total amount of Non-Federal Support (if applicable).</p> <p>Note: Stand-in costs are paid from non-federal sources that a recipient proposed to substitute for federal costs that have been disallowed as a result of an audit or other review. Stand-in costs must be in the same category as the disallowed costs and must be reported as uncharged costs under the same title. In order to use Stand-in funds, they must be reported for the same year as the year the disallowed costs occur.</p> <p>Refer to 20 CFR 667.300 (c) (2)</p>
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2. Unliquidated Obligations	Enter the amount of all obligations owed but not yet paid for the program year.
MUST BE FILLED IN	<p>Note: “Unliquidated Obligations” are the total dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. Since reports must be on an accrual basis, the amount reported on this line should be the obligations incurred by the subgrantee for which an outlay has not been recorded.</p> <p>Current to date administration expenditures + Unliquidated administrative expenditures MUST NOT exceed the 10 percent administrative cap.</p>
3. Program Income Earned	Revenues in excess of the cost of services. Enter the amount of income earned.
4. Program Income Expended	Enter the amount of accrued expenditures of program income.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.

1. Core Self Services	Enter the amount of core self service expenditures and accruals from the beginning of the subgrant term through the end of the report period.
2. Core Registration Services	Enter the amount of core self registration expenditures and accruals from the beginning of the subgrant term through the end of the report period.
3. Intensive Services	Enter the amount of intensive service expenditures and accruals from the beginning of the subgrant term through the end of the report period.
4. Training Services	Enter the amount of training service expenditures and accruals from the beginning of the subgrant term through the end of the report period.
5. Other/Rapid Response/ National Emergency Grants (NEG)	<p>Enter the amount of expenditures.</p> <p>Note: Program expenditures for all projects funded with 15 percent funds must be reported on the “Other” line of the EXPD report. Program expenditures for projects with 15 percent funds <u>are not</u> to be reported on lines 1,2,3, and 4 of Section V.</p> <p>Any administrative expenditure incurred for projects funded with 15 percent funds must be reported in Sections III and IV.</p>

5. Other/Rapid Response/ National Emergency Grants (NEG) (continued)	Expenditures for Rapid Response (25 percent) must be reported on the "Other" line. This includes any expenditure incurred for "additional assistance" projects using Rapid Response 25 percent funds. Program expenditures for National Emergency Grants (NEG) must be reported on the "Other" line. Administrative costs for NEG projects must be reported in Section III and IV of the EXPD report.
6. Total Program Expenditures (1+2+3+4+5)	This line will auto-fill based upon entries to Lines V. 1, 2, 3, 4 and 5.

SECTION VI. OTHER REPORTABLE ITEMS (ALL PROGRAMS)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). Note: Stand-in costs are paid from non-federal sources that a recipient proposed to substitute for federal costs that have been disallowed as a result of an audit or other review. Stand-in costs must be in the same category as the disallowed costs and must be reported as uncharged costs under the same title. In order to use Stand-in funds, they must be reported for the same year as the year the disallowed costs occur. Refer to 20 CFR 667.300 (c) (2)
2. Unliquidated Obligations MUST BE FILLED IN	Enter the amount of all obligations owed but not yet paid for the program year. Note: "Unliquidated Obligations" are the total dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. Since reports must be on an accrual basis, the amount reported on this line should be the obligations incurred by the subgrantee for which an outlay has not been recorded.
3. Program Income Earned	Revenues in excess of the cost of services. Enter the amount of income earned.
4. Program Income Expended	Enter the amount of accrued expenditures of program income.
5. Incentive Funds Expended	Enter the amount of accrued incentive expenditures. This is a one-line entry (incentive funds have no administrative or program cost categories) for Grant code 112 (PY 99) only.

SECTION VII. COMMENTS

Enter any comments in this section.

SECTION VIII. CERTIFICATION

1. Name	Enter the name of the authorized official who will be signing the forms.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted will default to the actual date data is being entered.

EXPD**Summary of WIA Expenditures—Youth**

Subgrantee Code: Grant Code: Term:	Subgrantee Name: Title I/Project Name Report Period:	
I. SUBGRANT INFORMATION		
1. Year of Appropriation	_____	
2. Rev No.	_____	
3. Subgrant / Contract Number	_____	
4. Subgrant Term: From:	_____	
To:	_____	
5. Total Allotment	\$ _____	
6. Final Report (Y/N/C)	_____	
II. TOTAL EXPENDITURES (ADMIN + PROGRAM)	\$ _____	
III. ADMINISTRATIVE EXPENDITURES		
1. Total Administrative Expenditures	\$ _____	
IV. OTHER REPORTABLE ITEMS (ADMIN)		
1. Non-Fed Supp (Stand-In)	\$ _____	
2. Unliquidated Obligations	\$ _____	
3. Program Income Earned	\$ _____	
4. Program Income Expended	\$ _____	
V. CUMULATIVE EXPENDITURES (PROGRAM)		
1. Youth In School	\$ _____	
2. Youth Out of School	\$ _____	
3. TOTAL PROGRAM EXPENDITURES	\$ _____	
3.a. Youth Summer Employment Opportunities	\$ _____	
VI. OTHER REPORTABLE ITEMS (PROGRAM)		
1. Non-Fed Supp (Stand-In)	\$ _____	
2. Unliquidated Obligations	\$ _____	
3. Program Income Earned	\$ _____	
4. Program Income Expended	\$ _____	
VII. COMMENTS		
VIII. CERTIFICATION		
1. Name	2. Title	3. Phone Number
4. Contact Name	5. Contact Title	6. Contact Phone
		7. Date Submitted

[Form in MS Word](#)

SUMMARY OF EXPENDITURES INSTRUCTIONS: FOR YOUTH (GRANT CODES 276/301/340)

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE **EXPD** "OPTION" SCREEN (THOSE WITHOUT JTA LINKAGE WOULD COMPLETE THE FORM BASED UPON THE LINE-ITEM INSTRUCTIONS).

ON THE **EXPD** "OPTION" SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to each funding source.
3. YOA	Enter the Year of Appropriation (YOA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Final Report Y/N/C	Enter an "N" for no, a "Y" for yes and a "C" for the closeout. If you enter an "N" after previously entering a "Y", the previous entry will become an "X". If you previously entered a "C" and are changing to a "Y" or "N" or trying to revise the "C", the previous entry will then become a "Z".
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION

1. Year Of Appropriation	These categories auto-fill based upon the first four entries made on the EXPD option screen.
2. Rev. No.	
3. Subgrant / Contract No	
4. Subgrant / Terms	

5. Total Allotment	Line I. 5. will auto-fill based upon the allotment granted for each program fund stream.
6. Final Report	Line I. 6. will auto-fill based upon the entry to the EXPD screen.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based upon the entries to Section III and V.

SECTION III. ADMINISTRATIVE EXPENDITURES (Youth – 276/301/340)

Total Administrative Expenditures	Enter the amount of <u>cumulative</u> administrative expenditures for the selected grant code.
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SECTION IV. OTHER REPORTABLE ITEMS (YOUTH ADMIN)

1. Non-Fed Supp (Stand-In)	<p>Enter the total amount of Non-Federal Support (if applicable).</p> <p>Note: Stand-in costs are paid from non-federal sources that a recipient proposed to substitute for federal costs that have been disallowed as a result of an audit or other review. Stand-in costs must be in the same category as the disallowed costs and must be reported as uncharged costs under the same title. In order to use Stand-in funds, they must be reported for the same year as the year the disallowed costs occur.</p> <p>Refer to 20 CFR 667.300 (c) (2)</p>
2. Unliquidated Obligations MUST BE FILLED IN	<p>Enter the amount of all obligations owed but not yet paid for the program year.</p> <p>Note: “Unliquidated Obligations” are the total dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. Since reports must be on an accrual basis, the amount reported on this line should be the obligations incurred by the subgrantee for which an outlay has not been recorded.</p> <p>Current to date administration expenditures + Unliquidated administrative expenditures MUST NOT exceed the 10 percent administrative cap.</p>
3. Program Income Earned	Revenues in excess of the cost of services. Enter the amount of income earned.
4. Program Income Expended	Enter the amount of accrued expenditures of program income.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Youth – 276/301/340

1. Youth In School	Enter the amount of accrued expenditures that were provided for in-school youth.
2. Youth Out of School	<p>Enter the amount of accrued expenditures that were provided for out of school youth.</p> <p>Note: At least thirty percent (30%) of youth formula funding must be spent on out of school activities. The JTA will display a “soft edit” on this percentage up to the time closeout reports are filed. However when filing the closeout report, if the 30 percent requirement is not met the JTA will not allow the report to be filed.</p> <p>Refer to 20 CFR 664.320</p>
3. Total Program Expenditures	<p>Total expenditures auto-fill based on entries to lines V.1. and V.2.</p> <p>Note: There is no longer an “Other” expenditure line for Youth programs, as the Act does not provide for formula Youth expenditures other than pertaining either to “In-School” or “Out of School” Youth.</p>
3.a Youth Summer Employment Opportunities	Enter the amount of accrued expenditures for Summer Employment Opportunities contained in the In-School and Out of School total expenditures reported in Line 3.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM) Youth – 276/301/340

1. Non-Fed Supp (Stand-In)	<p>Enter the total amount of Non-Federal Support (if applicable).</p> <p>Note: Stand-in costs are paid from non-federal sources that a recipient proposed to substitute for federal costs that have been disallowed as a result of an audit or other review. Stand-in costs must be in the same category as the disallowed costs and must be reported as uncharged costs under the same title. In order to use Stand-in funds, they must be reported for the same year as the year the disallowed costs occur.</p> <p>Refer to 20 CFR 627.480(f)</p>
2. Unliquidated Obligations MUST BE FILLED IN	<p>Enter the amount of all obligations owed but not yet paid for the program year.</p> <p>Note: “Unliquidated Obligations” are the total dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. Since reports must be on an accrual basis, the amount reported on this line should be the obligations incurred by the subgrantee for which an outlay has not been recorded.</p>

3. Program Income Earned	Revenues in excess of the cost of services. Enter the amount of income earned.
4. Program Income Expended	Enter the amount of accrued expenditures of program income.

SECTION VII. COMMENTS

Enter any comments in this section.

SECTION VIII. CERTIFICATION

1. Name	Enter the name of the authorized official who will be signing the forms.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted will default to the actual date data is being entered.